

House concurred in Senate amendments to H.B. No. 2926 on May 27, 2015: Yeas 133, Nays 6, 3 present, not voting; passed by the Senate, with amendments, on May 24, 2015: Yeas 23, Nays 7.

Approved June 20, 2015.

Effective September 1, 2015.

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**CALCULATION OF TAXABLE WAGES PAID BY A  
PROFESSIONAL EMPLOYER ORGANIZATION FOR  
PURPOSES OF THE TEXAS UNEMPLOYMENT  
COMPENSATION ACT**

**CHAPTER 1260**

H.B. No. 3150

**AN ACT**

**relating to the calculation of taxable wages paid by a professional employer organization for purposes of the Texas Unemployment Compensation Act.**

*Be it enacted by the Legislature of the State of Texas:*

SECTION 1. Section 91.044, Labor Code, is amended by amending Subsection (a) and adding Subsections (a-1) and (a-2) to read as follows:

(a) A license holder is the employer of a covered employee for purposes of Subtitle A, Title 4, and, except for wages subject to Section 91.032(c), for purposes of Chapter 61.

(a-1) A license holder may, in a calendar year during which an employee becomes a covered employee of the license holder, apply toward the maximum amount of taxable wages established in Section 201.0any wages paid to the employee in that calendar year by:

(1) the client; or

(2) another license holder under a prior professional employer services agreement with that client.

(a-2) In addition to any other reports required to be filed by law, a license holder shall report quarterly to the Texas Workforce Commission on a form prescribed by the Texas Workforce Commission the name, address, telephone number, federal income tax identification number, and classification code *according to the North American Industry Classification System* ~~(as described in the "Standard Industrial Classification Manual" published by the United States Office of Management and Budget)~~ of each client.

SECTION 2. Section 201.101, Labor Code, is amended to read as follows:

Sec. 201.101. CONFORMITY WITH FEDERAL STATUTES. If the United States secretary of labor holds that *Section 91.044(a-1)* or a provision of this subtitle does not conform with a federal statute, the commission may administer *Section 91.044(a-1)* or this subtitle, *as applicable*, to conform with the federal statute until the legislature meets in its next session and has an opportunity to amend *the applicable law* ~~[this subtitle]~~.

SECTION 3. The change in law made by this Act applies only to contributions and withholdings required under Subtitle A, Title 4, Labor Code, due for employment services rendered on or after January 1, 2016.

SECTION 4. This Act takes effect September 1, 2015.

Passed by the House on May 7, 2015: Yeas 143, Nays 0, 2 present, not voting; passed by the Senate on May 25, 2015: Yeas 27, Nays 4.

Approved June 20, 2015.

Effective September 1, 2015.